



Short Form Analysis

Author: Senate Committee on Housing
Sponsor:

Bill Number: SB 1072

Amended: June 03, 2026

SUBJECT

Low-Income Housing Credit (LIHC)

- Technical Amendment

SUMMARY

This bill would, effective January 1, 2027, under the Personal Income Tax Law, Insurance Tax Law, and the Corporation Tax Law, modify the LIHC, and would also make several housing-related changes under the Government Code and the Health and Safety Code. The Franchise Tax Board's (FTB) analyses of the bill as amended on April 6, 2026, and April 28, 2026, only addressed the provisions of the bill that would impact the FTB's programs or operations.

ANALYSIS

The June 03, 2026, amendments made several technical changes. These changes would not affect the FTB. Both the FTB's analyses of this bill as amended on April 6, 2026, and April 28, 2026, still apply including the technical consideration discussed in the April 28, 2026, analysis concerning the "relating to clause."

LEGISLATIVE CONTACT

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